

**ALLEN, DYER, DOPPELT,
MILBRATH & GILCHRIST, P.A.**

ATTORNEYS AT LAW

**1401 CITRUS CENTER
255 SOUTH ORANGE AVENUE
POST OFFICE BOX 3791
ORLANDO, FLORIDA 32802-3791**

**TELEPHONE 407-841-2330
FAX 407-841-2343**

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**TO: Examiner Stephen Avila
U.S. Patent and Trademark Office
Group Art Unit 3617**

FAX: 1-703-305-7687

DATE: May 14, 2001

FROM: Herbert L. Allen

CLIENT NO. 20238.2RE

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MESSAGE: Please see attached letter.

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**ALLEN, DYER, DOPPELT
MILBRATH & GILCHRIST, P.A.****A T T O R N E Y S A T L A W**

HERBERT L. ALLEN
ROBERT DYER
AVA K. DOPPELT
STEPHEN D. MILBRATH
BRIAN R. GILCHRIST
CHRISTOPHER F. BEGAN
JEFFREY S. WHITTLE
DAVID L. SIGALOW
RICHARD E. WARTHER
MICHAEL W. TAYLOR
ENRIQUE C. ESTÉVEZ, Ph.D.
PAUL J. DITMYER
JOHN F. WOODSON, II
TREVOR D. ARNOLD
RICHARD A. HINSON

OF COUNSEL
CHARLES E. WANDS

REGISTERED PATENT AGENTS
CARL M. NAPOLITANO, Ph.D.
JACQUELINE E. HARTT, Ph.D.
MARK R. MALEK

1401 CITRUS CENTER
255 SOUTH ORANGE AVENUE
POST OFFICE BOX 3791
ORLANDO, FLORIDA 32802-3791

TELEPHONE 407-841-2330
FAX 407-841-2343
GENERAL E-MAIL: Info@addmg.com
INTERNET: www.patentamerica.com

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MELBOURNE OFFICE
5240 BARCOCK STREET N.E.
SUITE 211
PALM BAY, FLORIDA 32905
321-725-4766/3741
321-984-7078 FAX

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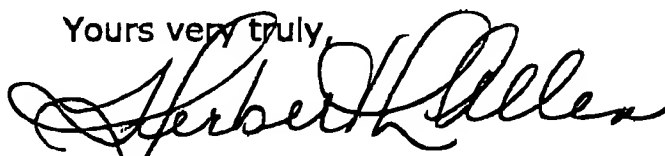
Re: Application Serial No. 09/613,154 for
Water Sport Towing Apparatus and Method
Inventors: Borden M. Larson et al.
Reissue of U.S. Patent No. 5,979,350

Dear Examiner Avila:

Enclosed you will find a signed copy of my earlier draft of a Response to the April 24, 2001, Office Action (Paper No. 8).

Please do not hesitate to call me if your consideration of this application can be facilitated.

Yours very truly,



Herbert L. Allen
Registration No. 25,322

HLA/lmd
Attachment